

Income Tax Act

this time, the minister has done the reverse of what he usually does; instead of relying upon a general amendment he has become so specific that he has provided holes wide enough to drive a good many horses through. We could spend a whole evening on this clause but I do not think that would be advisable. It is something the courts will have to interpret. I think, frankly, that the clause is altogether too long; that it goes into altogether too much detail, and that it is likely to necessitate a good deal of interpretation by the courts. This, after all, is the policy of the government, and I simply say in passing that I do not think this clause is in keeping with the practice which should be followed by parliament. However, the minister is putting it forward and I do not intend to spend any more time in the committee tonight dealing with it.

Mr. Lambert: As my hon. friend from Digby-Annapolis-Kings has just said, this clause is an extremely long one. Frankly it amounts to locking a number of doors after so many horses have been stolen. I am concerned because, the ingenuity of man being what it is, by next year we may be faced with a similar problem.

The minister is trying to block certain loopholes in connection with the concept of Canadian ownership put forward in accordance with what I felt last year was a somewhat dubious plan fraught with all kinds of difficulties. One can readily understand what the hon. gentleman is trying to do. What we should do, I suppose, is ask the minister to explain this clause carefully to us—and I am sure it would take him half an hour to do so. However, since there are so many matters which should be dealt with, I shall limit my questions to subclause 4 and when we get to that subclause I will ask my questions.

The Chairman: Is there any discussion on subclause 1?

[*Translation*]

Mr. Grégoire: Mr. Chairman, following the remark of the hon. member for Digby-Annapolis-Kings (Mr. Nowlan), I think I should also like to mention that this clause 25 contains a sentence worth pointing out. This sentence, which begins on page 19, fills all of page 20 and ends at the bottom of page 21.

The Americans may detain some world records, but to our Minister of Finance (Mr. Gordon) goes the honour of having made the longest sentence in the world, filling two pages and a half without a single full stop. I believe that this is a thing worth stopping for, and commending the Minister of Finance and his experts. I think that to build up a sentence two pages and a half long without

a single period, needs men of genius, men of talent, experts in the art of syntax, and more particularly in the art of confusing others.

This is not the first time that we blame the Department of Finance for its somewhat overpowering phraseology. I admit that the Minister of Finance is not here to write poems or novels, but this is certainly worthy of the stream-novel, when there are sentences two and a half pages long.

I wonder whether the Minister of Finance—he was asked to do so last year, and we are asking him again this year—whether in future he might not ask his experts, writers or legislators to try expressing themselves in normal, more simple sentences and not to consider the taxpayer a mere nonentity, in brief not to write legislative texts only for the legislator himself, leaving the taxpayer entirely out of the picture, since he will never understand anyway.

Imagine the companies which will have to pay accountants or lawyers to interpret this sentence two and a half pages long. I think the minister should look after that.

That sentence contains many sections and subsections. The Minister of Finance should at least try to insert a period at the end of each section or subsection. It would then be easier to understand. The more so that we sometimes receive from departmental officials letters concerning income tax and referring to section 1, subsection 2 of paragraph (a) of subparagraph I.

Then, part of the sentence is missing. Suppose paragraph A is missing, and we do not have the other part of the sentence. Mr. Chairman, I do not think I have to insist on that. I think the Minister of Finance should realize that it does not make sense to have such long sentences and that the wording used should be improved in order that the act may be better understood, since the taxpayers have a hard enough time as it is to understand it. Those who draw up the bills should be reminded to write sentences in such a way that legal texts may be understood, and not to write such incomprehensible sentences.

[*Text*]

Mr. Gordon: Mr. Chairman, I think my hon. friend paid me a compliment for this effort in the art of long sentences and fooling others. Coming from my hon. friend, I recognize this comes from an expert—

Some hon. Members: Oh, oh.

Mr. Gordon:—and I thank him for his intended compliment. He asked me a few minutes ago, on another clause, whether the government had in mind doing anything to